

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017(Telangana Act No.23 of 2017)– To waive the requirement of mandatory registration under section 24(ix) of Telangana Goods and Services Tax Act for person supplying goods through Electronic Commerce Operators, subject to certain conditions– Notification - Orders - Issued.

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**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 136**

**Dated: 30-12-2024.  
Read the following:-**

1. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 34/2023 - Central Tax, Dated 31.07.2023.
2. From Commissioner of Commercial Taxes, Telangana, Hyderabad, CCT's Ref. No.A(1)/48/2022, Dated.27.09.2024.

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**ORDER:-**

The following Notification shall be published in an Extra-ordinary issue of the Telangana Gazette, Dated.30.12.2024:-

**NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 23 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereinafter referred to as the “said Act”), the State Government, on the recommendations of the Council, hereby specifies the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with the provisions of sub-section (1) of section 22 of the said Act, as the category of persons exempted from obtaining registration under the said Act, subject to the following conditions, namely:-

- (i) such persons shall not make any inter-State supply of goods;
- (ii) such persons shall not make supply of goods through electronic commerce operator in more than one State or Union territory;
- (iii) such persons shall be required to have a Permanent Account Number issued under the Income Tax Act, 1961 (Central Act No.43 of 1961);
- (iv) such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their Permanent Account Number issued under the Income Tax Act, 1961 (Central Act No.43 of 1961), address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal;
- (v) such persons have been granted an enrolment number on the common portal on successful validation of the Permanent Account Number declared as per clause (iv);
- (vi) such persons shall not be granted more than one enrolment number in a State or Union territory;
- (vii) no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal; and
- (viii) where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

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2. This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of October, 2023.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**S.A.M.RIZVI  
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (It is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana, Hyderabad.

The Law (A) Department

The Law (TLSP) Department.

The P.S. to Secretary (MR) to Hon'ble Chief Minister.

The P.S. to Principal Secretary to Government, Revenue (CT & Ex) Department.

Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**